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Criminal Law & Procedure, Sentencing

#### **US v. Alejandro-Montanez, No. 12-2035**

In this case, defendants appeal from convictions and sentences related to a criminal conspiracy to import cocaine. The judgment is affirmed as to the convictions but remanded for reconsideration of the sentences, where defendants' sentences were based on a sentencing range now reduced by the newly promulgated Amendment 782 to the United States Sentencing Guidelines.

Bankruptcy Law, Tax Law

#### **Fahey v. Massachusetts Department of Revenue, No. 14-1328**

In this consolidated appeal of four cases, appellant-debtors all failed to timely file their Massachusetts income tax returns for multiple years in a row. They later filed for Chapter 7 bankruptcy. The debtors seek a ruling that their obligation to pay the taxes they failed to pay is dischargeable. The judgment of the district court against debtors Fahey and Perkins is affirmed, the judgment of the Bankruptcy Appellate Panel in favor of debtors Brown and Gonzalez is reversed, and summary judgment is entered in favor of the Massachusetts Department of Revenue for the tax years at issue, where a Massachusetts state income tax return filed after the date by which Massachusetts requires such returns to be filed does not constitute a "return" under 11 U.S.C. section 523(a) such that unpaid taxes due under the return can be discharged in bankruptcy.